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Class Specifications
for the Class:

TAX ASSESSOR I (Office Audit)

Class Distinguishers:

Managerial Responsibility: This class reflects a branch chief responsible for managing office audit operations in the State's principal tax district through subordinate supervisors.

Complexity: Plans, organizes, directs, coordinates and evaluates operations for the conduct of office examination of tax returns filed for income, general excise, and miscellaneous (e.g., liquor, tobacco, transient accommodation, rental motor vehicle, etc.) taxes, and the resolution of tax return errors; determines goals and objectives and develops operational policies and procedures for the branch; coordinates with other branches in the division to maintain consistency in the interpretation and application of tax laws, rules and regulations; provides tax examiners with technical advice and guidance on highly complex or controversial tax issues; conducts taxpayer conferences to resolve tax disputes; approves/disapproves penalties and interest on taxes owed, within established limits, and refund or overpayment claims; and represents the department in appeals to the Board of Review for cases examined by the branch.

Personal Contacts: Personal contacts are varied and include frequent contacts with the taxpaying public, certified public accountants, attorneys, tax preparers, and others, to settle tax disputes; business and civic leaders to answer inquiries and provide information on tax laws, rules and regulations; and other divisional branches to coordinate tax assessment efforts and maintain uniformity in the interpretation and application of tax laws.

Supervision Exercised: Supervises a staff of technical and clerical positions through subordinate supervisors.

Supervision Received: The sole position in this class works under the general direction of the Taxation Compliance Administrator, according to broad guidelines and technical program standards provided by departmental and divisional staff.

Full Performance Knowledge and Abilities: *(Knowledge and abilities required for full performance in this class.)*

Knowledge of: State and related federal tax laws, rules and regulations, and methods and practices in the administration of such laws; office audit operations, policies and procedures; report writing; public relations; and principles and practices of supervision and management.

Ability to: Plan, organize, direct and coordinate tax returns examining operations; interpret and apply tax laws, rules and regulations; monitor and evaluate office audit operations; analyze and evaluate technical information, and make decisions on complex or controversial tax liability matters; prepare reports and correspondence; speak effectively before individuals and groups; deal effectively with taxpayers, tax preparers, attorneys, tax accountants, and others; and supervise the work of others.

Examples of Duties: *(The position may not be assigned all of the duties listed, nor do the examples necessarily include all the duties that may be assigned. The omission of specific statements does not preclude management from assigning such duties if such duties are a logical assignment for the position. The classification of a position should not be based solely on the examples of duties performed.)*

1. Plan, organize, direct and implement program activities, including office auditing and operational strategies.
2. Formulate office auditing operational policies and procedures, and establish branch operational goals and objectives.
3. Plan, schedule, and prioritize work of the branch.
4. Plan and conduct tax return audit projects to assure compliance with various tax laws, rules and regulations.
5. Ensure uniform application of statutes, rules and regulations within the branch and in coordination with other offices within the department.
6. Develop office audit guidelines for the application of tax laws, rules and regulations in the examination process.
7. Confer with taxpayers or their representatives (e.g., certified public accountants, attorneys, tax preparers, etc.) on disputes of tax assessment.
8. Meet and confer with business leaders, community organizations, and the general public to provide

clarification or explanations of tax laws, rules and regulations, and tax filing procedures.

9. Serve as witness, issue subpoenas, question taxpayers under oath and argue branch appeals before the Board of Review.
10. Serve as witness in Tax Appeals Court.
11. Approve/disapprove tax assessment penalties and interest within approved limits.
12. Recommend approval or disapproval of warrant vouchers for claims of refund or overpayment of taxes.
13. Review complex and/or controversial tax assessment cases to assure compliance with various tax laws.
14. Keep abreast of changes in Internal Revenue Code and State tax laws, and research various tax services, Attorney General opinions, memoranda, policies, rules and regulations. Recommend changes in policies, laws, rules and regulations.
15. Review and approve expenditures and prepare budget estimates.
16. Prepare correspondence to taxpayers and/or taxpayer representatives.
17. Recommend for approval various personnel actions including disciplinary actions; and participate in grievance actions.
18. Supervise a staff of tax return examiners, tax clerks and clerical support, through subordinate supervisors.

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This is the first specification for the new class TAX
ASSESSOR I (Office Audit).

Effective Date: _____

DATE APPROVED: _____

JAMES H. TAKUSHI
Director of Human Resources Development